

EXHIBIT J

BITWISE FCC PROGRAM CONTRIBUTIONS

Comparison of Amounts Due (Estimated) – Original 499-A vs. Revised 499-A

Form 499/Revenue Year	Program	Invoiced Fees (Original 499-A)	Actual Fees Owed (Revised 499-A)	Estimate of Referred Debt Not Owed
2008/2007	USF	\$113,698.20	\$15,248.57	\$98,449.63
	TRS	\$9,678.66	\$1,298.05	\$8,380.61
	FCC Annual Fee	\$2,705.86	\$362.90	\$2,342.96
	LNPA/NANPA	\$20.97	\$10.94	\$10.03
2007/2006	USF	\$74,341.81	\$0.00 <i>de minimis</i> (\$5,768.41)	\$74,341.81
	TRS	\$3,865.04	\$299.90	\$3,565.14
	FCC Annual Fee	\$1,175.44	\$137.76	\$1,037.68
	LNPA/NANPA	\$9.57	\$3.02	\$6.55
2006/2005	USF	\$9,567.48	\$0.00 <i>de minimis</i> (\$3,697.14)	\$9,567.48
	TRS	\$417.16	\$161.20	\$255.96
	FCC Annual Fee	\$220.37	\$85.16	\$135.21
	LNPA/NANPA	\$4.76	\$1.25	\$3.51

Note 1: The \$198,099.57 in “overbilled” FCC program fees is exclusive of late fees, penalties, and interest charges which have been added after referral, pursuant to the Debt Collection Improvement Act.

Note 2: The amount of alleged debt referred to the U.S. Treasury (and private collection agencies) and which is currently owed is \$281,866.39.

Note 3: Netting out the approximately \$17,608.75 in FCC program fees actually owed, and the estimated late fees, penalties, and interest charges are at least \$66,000.

Note 4: In 2006 and 2007, BitWise’s USF contributions based on “actual interstate revenue receipts” were less than \$10,000. BitWise was therefore *de minimis* during these years and its actual USF contribution would have been \$0.00.